

**REMARKS**

In accordance with the foregoing, the specification, abstract and claims 9, and 22-24 have been amended. Claims 1-27 are pending and under consideration.

The rejections under 35 U.S.C. §§102 and 103 are respectfully traversed. Using independent claim 1 as an example, this claim recites a duct penetrating the casing and the speaker box, to emit back sound of the speaker. The Examiner admits that Kurutani does not teach this feature, but instead relies upon the opening 163 of Newman. However, it is noted that there is a difference between an opening and a duct, and therefore the opening 163 does not correspond to the claimed duct.

Zwolski does not overcome these deficiencies in Kurutani and Newman, and is not relied on by the Examiner to do so. Instead, Zwolski is relied upon as teaching, for example, the top member that slopes downwardly to a center thereof to guide air outflow (claim 5). However, the sound reflector 40 relied upon by the Examiner does not guide air, but instead reflects sound. Thus, it would not have been obvious to modify Kurutani and Newman to achieve the goal of guiding air outflow.

Accordingly, withdrawal of the rejections is requested.

There being no further outstanding objections or rejections, it is submitted that the application is in condition for allowance. An early action to that effect is courteously solicited.

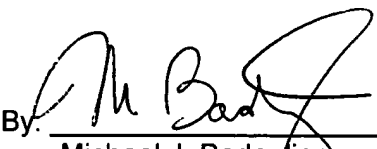
Finally, if there are any formal matters remaining after this response, the Examiner is requested to telephone the undersigned to attend to these matters.

If there are any additional fees associated with filing of this Amendment, please charge the same to our Deposit Account No. 19-3935.

Respectfully submitted,

STAAS & HALSEY LLP

Date: 1-22-07

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